

Assessment Forms

General

Government Code [section 15606](#) requires the BOE to prescribe and enforce the use of all forms for the assessment of property for taxation. Generally, the assessor may not change, add to, or delete the specific wording in a prescribed form. Assessors may also use county-developed forms to assist them in their assessment duties; however, such forms may not be used as substitutes for Board-prescribed forms that are required to be used, and no penalty may be imposed upon a property owner for failure to file a county-developed form or questionnaire.

In accordance with Rules [101](#) and [171](#), the assessor shall annually notify the BOE, on a checklist, of those Board-prescribed forms, statements, and instructions which the assessor will (1) reproduce from the current prototype forms, statements, and instructions distributed by the BOE for use for the succeeding assessment year; (2) produce with changes authorized for use for that year; or (3) have no need.

Scope of Review

The specific areas of review may include, but are not limited to, the following:

- **Annual Checklists**
 - Did the assessor submit the prior year's annual checklist(s) timely and properly completed?
- **Forms**
 - Do the assessor's forms have the correct BOE headers, including the most current revision number, dates, and page numbers?
 - Do the assessor's forms contain the most current language, including statutory references and filing dates?
 - Do the hard-copies of the assessor's forms match the forms posted on the assessor's website?
 - Does the assessor use any modified forms?
 - Does the assessor use any county-developed forms? If so, are any of those forms being used in lieu of forms prescribed by the BOE?
 - Do any of the county-developed forms or attachments thereto:
 - Contain incorrect statutory references?
 - Make burdensome or legally unsupported requests of taxpayers to furnish information?
 - Include incorrect filing dates?
 - Include inapplicable penalties for failure to file?

- If required to do so pursuant to [section 255.8](#), does the assessor furnish homeowners' exemption claim forms and accompanying instructions in English and in Spanish?